



THE CITY OF WHITTIER

Gateway to Western Prince William Sound

P.O. Box 608 • Whittier, Alaska 99693 • (907) 472-2327 • Fax (907) 472-2404

IMPORTANT NOTICE & INSTRUCTIONS

BUSINESS LICENSE

Dear Business Owner,

The City of Whittier 2015 Sales/PTBT Tax season is upon us. There are a couple of important changes in the reporting and collection process that should be noted.

- 1.) The reporting/collection period for Sales tax and Passenger Transportation Business Tax has been changed from **monthly to quarterly**. This means the first report and payment date is:
 - *April through June, reports are due by the last day of July.
 - *July through September, reports are due by the last day of October.
 - *October through December, reports are due by the last day of January. (PTBT Only)
 - *January through March, reports are due by the last day of April. (PTBT Only)
- 2.) It is now mandatory that all business including passenger transportation businesses must register for either sales tax collection or Passenger Transportation Business Tax (PTBT) collection. (Please note that the ground transportation tax has been reduced to zero.)

The Sales Tax or PTBT application must be completed by every business that has a current City Business License. The Registration period will be concurrent with your business license, and will need to be renewed at the same time you renew your business license. Please notify our office if there are any changes throughout the tax season.

Additional information can be found at www.whittieralaska.gov and click on Whittier Municipal Code, Section 3.08.010. Or, you can call me at 907-472-2327 ext. 2 or 907-575-7414 if you have questions.

Feel free to call if there is anything I can do to help ease this process for you.

Your support is very important and we appreciate that you have chosen to operate your business in the City of Whittier.

Thank-You,

Dyanna Pratt

Tax Administrator

CITY OF WHITTIER

Business License Application

DEPARTMENT USE ONLY

Date Received: _____

☐ New License ☐ Renewal ☐ PTBT

License Number: _____

Date Issued: _____

Any individual, company or partnership that regularly engages in business activity in Whittier must have a business license for that activity. Business activity includes nonprofit as well as profit operations. A separate license is required for each business activity that falls within a different line of business. A business, which engages in several different activities in a single location, will need more than one business license. A business license is not transferable. If a business is sold, the new owner must purchase a new license. If you have any questions, call the City of Whittier – 907/472-2327, ext. 104.

**Licenses are issued for a period of two calendar years (Jan. 1 – Dec. 31)
Licenses obtained any time during the year 2015 will expire on December 31, 2016.**

The nonrefundable Business License application fee is \$50.00. Make checks payable to The City of Whittier.

If your business is engaged in transporting passengers, you have the option of electing to have the Whittier Passenger Transportation Business Tax (PTB Tax) apply to your business rather than the 5 % Whittier sales tax.

☐ Please check this box and complete the Application for Submission to the Whittier Passenger Transportation Business Tax if you wish to elect this option.

**Note: You must have a valid Alaska State Business License before your Whittier Business License Application can be issued.
(Please include a copy of your State Business License with this application).**

AK Business License Number: _____ Expiration Date: _____

Business Name: _____ DBA: _____

Mailing Address: _____

City: _____ State: _____ Zip: _____

Physical Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ Fax: _____ Email: _____

Nature and Description of Business: _____

Will this business be selling liquor? _____ Estimated Sales: _____ Hotel/Motel/B&B? _____ Estimated Sales: _____

☐ Corporation or Limited Liability Company (LLC)
Corporation Name: _____ EIN: _____

☐ Sole Proprietorship
Proprietor's Name: _____ SSN: _____

☐ Partnership, Limited Liability Partnership or Limited Partnership. Please provide the social security number of the primary partner and the names of the first two partners. If there are more than 2 partners, please attach a complete list of partner names.

Partner #1: _____ SSN: _____

Partner #2: _____ SSN: _____

This application must be signed and dated by the person completing this application on behalf of the business and must state the person's title or position in the business.

I declare, under penalty of perjury, that this application is true and complete.

Signature _____

Printed Name _____

Title _____

Date _____



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SALES TAX REGISTRATION FORM

This registration expires on the date of your business license expiration.

Sales Tax Office Use Only

Sales Tax Account Number:

Date:

Initials:

Is this registration form for a:

New Business ☐

**Change in Ownership ☐

Type of Organization:

Individual ☐

Partnership ☐

Corporation ☐

Business Name: _____

DBA (Doing Business As) _____ Phone Number: _____

Alaska Business License #: _____ Whittier Business License #: _____

Mailing Address: _____

Street Address: _____

City: _____ State: _____ Zip Code: _____

General description of type of business: _____

Start date of business activity in City of Whittier: _____

Will this be selling liquor? _____ Hotel/Motel – Bed & Breakfast? _____

Estimated Sales: _____ Estimated Sales: _____

****Previous Owner Information**

Name of previous owner: _____

Previous owner address: _____

***Individual Information is required on all owners of the business.**

Owner Information:

Name(s): _____

Mailing Address: _____

Physical Address: _____

Drivers License #: _____ State: _____ Soc. Sec. #: _____

Please visit our new website:
www.whittieralaska.gov



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2015 SALES TAX REPORTING FORM

(Per Whittier Municipal Code Chapter 3.08)

Company Name: _____ Date: _____

For quarter ending: _____ Account #: _____

1. GROSS SALES (do not include sales tax on returned merchandise) \$ _____

2. LESS EXEMPT SALES (Provide documentation) \$ < _____ >

(NOTE: if no documentation is attached you will be taxed on gross sales)

3. NET TAXABLE SALES (Line 1. minus line 2.) \$ _____

4. SALES TAX RATE (April 1-September 30) 5%

5. TAX DUE (line 3 x .05) \$ _____

6. ADJUSTMENTS:

A. LESS DISCOUNT

(3% OF TAX DUE IF FILED AND PAID BY THE 10TH DAY

EVERY QUARTER OF TAX SEASON TO MAXIMUM OF \$100.00)

\$ < _____ >

B. LATE FEE

(5% of tax due/month late to max 25% after the 10th day of the following Month.)

\$ _____

C. LATE PAYMENT INTEREST

(15% annum. — Multiply tax due by # of days late by 0.000413)

\$ _____

7. TOTAL AMOUNT DUE (Add lines 5+6) \$ _____

The tax imposed under this ordinance shall be payable no later than the last business day of the month following the end of each reporting period. (I.e. April-June reporting period is due no later than the last business day of July.)

I declare, subject to penalties prescribed in the above ordinance, that this return (including any accompanying statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Company owner, agent or member:

_____ Signature	_____ Date	_____ Printed name	_____ Contact Phone #
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*A sales tax return **MUST** be filed for each reporting period whether or not any sale transactions have occurred. There is no sales tax collection October 1st – March 31st; therefore no report is required during these months.*

3.08.010 – Levy of Tax. There is levied and shall be collected and paid to the city a five% consumer sales tax on all sales made, on all rentals made or performed, and on all services sold or performed after March 31 and before October 1 unless the sale, rental or service is expressly and clearly exempted or excepted under provisions of this chapter (Title 3), state or federal law.

3.08.020 – Proceeds – Use. The net proceeds from the taxes collected by the city pursuant to this chapter shall be used for general purposes relating to services, health and welfare of the City of Whittier, and in administration of the city government.

FREQUENTLY ASKED QUESTIONS ON THE SALES TAX CODE

Who must register to collect sales tax?

*All sellers are **REQUIRED** to register for sales tax collection. A seller may be structured as a sole-proprietor, partnership, or for-profit or non-profit corporation.*

Do taxes need to get reported 12 months a year?

No. Only Passenger Transportation Business Tax filers are required to file year round. Sales tax is only reported for services performed or goods sold after March 31st and before October 1. WMC- 3.08.010

Who is responsible for paying the tax?

*The sales tax is a consumer tax; therefore the buyer is responsible for paying the tax. The seller (registered business) is **LIABLE** for collection and remittance to the City of Whittier, all taxes collected **AND** those taxes that should have been collected.*

What sale transactions are taxable?

All sales transactions including retail sales, wholesale sales, rents, and services are taxable unless specifically exempted by the City Of Whittier by the WMC- 3.08.100.

What are the filing periods for sales tax returns?

All sellers shall file sales tax returns on a quarterly basis.

When are the returns due?

Completed sales tax returns are due no later than the first business day following the last day of the month following the end of each reporting period. WMC --3.09.030. (i.e. March's reporting period is due by the first business day of May.)

City of Whittier Municipal Code 3.08.100

NAME OF BUSINESS: _____ MONTH REPORTING: _____

Transaction Date	Customer or Business Name Govt agency/non-profit	Local, State or Fed Sales	Retail Sales (Food stamp Non tax food items)	Above \$5000.00 Single Unit Sale	Other Exempt Sales (please explain)	Explanation
TOTALS:						

907-472-2327 Ext. 2



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PASSENGER TRANSPORTATION BUSINESS TAX APPLICATION

BUSINESS NAME: _____

OWNER(S): _____

ADDRESS (MAILING): _____

PHYSICAL LOCATION OF TERMINAL/OFFICE(S): _____

DESCRIPTION OF BUSINESS: _____

INSURANCE CARRIER: _____ EXPIRATION DATE: _____

NOTE: Copy of policy must be attached – Licenses and certificates will not be issued without proof of insurance

LIST ALL DRIVERS/ CHARTER CAPTAINS (You must update the Tax Administrator's office with any driver/captain changes.)

Driver/Captain #1: _____ Driver/Captain #3: _____

Driver/Captain #2: _____ Driver/Captain #4: _____

1. **VEHICLE/BOAT DESCRIPTION:** _____
Vehicle/Boat License # _____ VIN # _____
2. **VEHICLE/BOAT DESCRIPTION:** _____
Vehicle/Boat License # _____ VIN # _____
3. **VEHICLE/BOAT DESCRIPTION:** _____
Vehicle/Boat License # _____ VIN # _____
4. **VEHICLE/BOAT DESCRIPTION:** _____
Vehicle/Boat License # _____ VIN # _____

This application should be returned to the office of the Tax Administrator. To keep your Passenger Transportation Business Tax status, you **MUST** update the Tax Administrator's office with any changes. The Registration expires on the date of your Business License expiration.

Signature: _____ Print Name: _____

Phone Number: _____ Date: _____

THIS FORM MUST BE COMPLETED IN ITS ENTIRETY.

-----DO NOT WRITE BELOW THIS LINE-----

Business License #: _____ Date Issued: _____ Date of Expiration: _____

Tax Administrator: _____

Please visit our new website:
www.whittieralaska.gov



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2015 PASSENGER TRANSPORTATION BUSINESS TAX (PTBT) REPORTING FORM

Company Name: _____ Date: _____

For quarter ending: _____ Account #: _____

The PTBT amount due is determined by multiplying the sum of the number of passengers transported to and from Whittier by \$2.50. **NOTE: Ground Transportation has been reduced to zero.**

Bus, van or other ground transportation 1. Transported into Whittier _____

2. Transported out of Whittier _____

Total Number – (add lines 1 & 2) 3. Transported in/out of Whittier _____

Tax Computation 4. Multiply line 3 x 0 _____ 00.00

Boat charters and tours 5. Transported into Whittier _____

6. Transported out of Whittier _____

Total number – (add lines 5&6) 7. Transported in/out of Whittier _____

Tax computation 8. Multiply line 7 x \$2.50 \$ _____

9. Interest – Applicable if received by the City or mailed after the 30th business day/month (days delinquent x 0.000413 x tax due) \$ _____

10. Late filling fee penalty (5% per month or \$100 minimum) \$ _____

11. Delinquent payment penalty (5% per month or \$100 minimum) \$ _____

12. Prior amounts due (tax, interest, or penalties) \$ _____

TOTAL AMOUNT DUE (Add lines 8-12) \$ _____

The tax imposed under this ordinance shall be payable no later than the last business day of the month following the end of each reporting period. (i.e. April – June reporting period is due no later than the last business day of July.)

I declare, subject to penalties prescribed in the above ordinance, that this return (including any accompanying statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

_____/_____/_____
Company owner, agent or member: date Printed name Contact Phone #

NOTE: A PTBT tax return must be filed each quarter, January – December whether or not any charters have occurred.

Refer to back for frequently asked questions.

WMC 3.10.010 – Levy of tax. *There is levied upon and there shall be paid a passenger transportation business tax by each passenger transportation business that qualifies and elects to be subject to the tax levied under this chapter. The tax levied under this chapter shall be applicable to each electing, accepted passenger transportation business for so long as the election is effective.*

FREQUENTLY ASKED QUESTIONS ON THE PTBT CODE

Who must register to collect Passenger Transportation Business Tax or Sales Tax?

*All sellers are **REQUIRED** to register for sales tax collection or PTBT collection. A seller may be structured as a sole-proprietor, partnership, or for profit or non-profit corporation.*

Who is responsible for paying the tax?

*The **PTBT** is a consumer tax; therefore the buyer is responsible for paying the tax. The seller (registered business) is **LIABLE** for collection and remittance to the City of Whittier, all taxes collected **AND** those taxes that should have been collected.*

What are the filing periods for PTBT returns?

All sellers shall file PTBT tax returns on a quarterly basis.

Does the PTBT apply to return trips also?

***YES.** Each marine passenger shall be charged \$2.50 out and \$2.50 in for a total of \$5.00 for a round trip.*

Do I have to submit a PTBT reporting form to the City of Whittier even if I do not have any charters or paying clients for the month?

***YES.** If you choose this method of tax reporting a PTBT Reporting form **MUST** be filed with the City of Whittier for all 4 quarters; January – December. If a report is not filed the business owner will be charged a \$100.00 penalty for each month missed.*

Do I have to pay sales tax and PTBT?

***NO.** You can either file sales tax at the rate of 5% of total non exempt sales, **OR** you can file PTBT at the rate of \$2.50 per marine passenger transported one way or \$5.00 round trip.*

Can a return be amended once filed?

***YES.** A return can be amended under certain circumstances outlined by the City of Whittier within one year of the original due date on the return. A refund on the sale can also be obtained. Amending a return beyond one year after the original due date may be allowed if the seller agrees to a desk audit by the City of Whittier.*

Do I have to pay PTBT on ground transportation?

Ground Transportation should be reported, however the tax amount has been reduced to zero.